

## **28.311-2**

### **28.311-2 Agency solicitation provisions and contract clauses.**

Agencies may prescribe their own solicitation provisions and contract clauses to implement the basic policies contained in this subpart 28.3.

[55 FR 52793, Dec. 21, 1990. Redesignated at 61 FR 2639, Jan. 26, 1996]

### **28.312 Contract clause for insurance of leased motor vehicles.**

The contracting officer shall insert the clause at 52.228-8, Liability and Insurance—Leased Motor Vehicles, in solicitations and contracts for the leasing of motor vehicles (see subpart 8.11).

### **28.313 Contract clauses for insurance of transportation or transportation-related services.**

(a) The contracting officer shall insert the clause at 52.228-9, Cargo Insurance, in solicitations and contracts for transportation or for transportation-related services, except when freight is shipped under rates subject to released or declared value.

(b) The contracting officer shall insert a clause substantially the same as that at 52.228-10, Vehicular and General Public Liability Insurance, in solicitations and contracts for transportation or for transportation-related services when the contracting officer determines that vehicular liability or general public liability insurance required by law is not sufficient.

## **PART 29—TAXES**

Sec.

29.000 Scope of part.

### **Subpart 29.1—General**

29.101 Resolving tax problems.

### **Subpart 29.2—Federal Excise Taxes**

29.201 General.

29.202 General exemptions.

29.203 Other Federal tax exemptions.

### **Subpart 29.3—State and Local Taxes**

29.300 Scope of subpart.

29.301 [Reserved]

29.302 Application of State and local taxes to the Government.

29.303 Application of State and local taxes to Government contractors and subcontractors.

## **48 CFR Ch. 1 (10-1-05 Edition)**

29.304 Matters requiring special consideration.

29.305 State and local tax exemptions.

### **Subpart 29.4—Contract Clauses**

29.401 Domestic contracts.

29.401-1 Indefinite-delivery contracts for leased equipment.

29.401-2 Construction contracts performed in North Carolina.

29.401-3 Federal, State, and local taxes.

29.401-4 New Mexico gross receipts and compensating tax.

29.402 Foreign contracts.

29.402-1 Foreign fixed-price contracts.

29.402-2 Foreign cost-reimbursement contracts.

AUTHORITY: 40 U.S.C. 121(c); 10 U.S.C. chapter 137; and 42 U.S.C. 2473(c).

SOURCE: 48 FR 42293, Sept. 19, 1983, unless otherwise noted.

### **29.000 Scope of part.**

This part prescribes policies and procedures for (a) using tax clauses in contracts (including foreign contracts), (b) asserting immunity or exemption from taxes, and (c) obtaining tax refunds. It explains Federal, State, and local taxes on certain supplies and services acquired by executive agencies and the applicability of such taxes to the Federal Government. It is for the general information of Government personnel and does not present the full scope of the tax laws and regulations.

### **Subpart 29.1—General**

#### **29.101 Resolving tax problems.**

(a) Contract tax problems are essentially legal in nature and vary widely. Specific tax questions must be resolved by reference to the applicable contract terms and to the pertinent tax laws and regulations. Therefore, when tax questions arise, contracting officers should request assistance from the agency-designated legal counsel.

(b) To keep treatment within an agency consistent, contracting officers or other authorized personnel shall consult the agency-designated counsel before negotiating with any taxing authority for the purpose of (1) determining whether or not a tax is valid or applicable or (2) obtaining exemption from, or refund of, a tax.

(c) When the constitutional immunity of the Government from State or